

## INTISARI

Penelitian ini bertujuan untuk menguji (a) pengaruh *due professional care* terhadap kualitas audit. (b) pengaruh motivasi auditor terhadap kualitas audit. (c) pengaruh *time budget pressure* terhadap kualitas audit.

Responden dalam penelitian ini adalah 60 auditor yang berada di kantor dan belum melakukan tugas lapangan di BPK RI Provinsi Jawa Timur. Teknik pengambilan sampel yang digunakan adalah *purposive sampling*. Data yang diolah dalam penelitian ini dengan pertimbangan responden yang memiliki jabatan yaitu partner, junior, dan senior auditor yang mempunyai masa kerja minimal 1 tahun. Teknik analisis menggunakan analisis regresi linier berganda.

Hasil penelitian menunjukkan bahwa *Due professional care* berpengaruh positif terhadap kualitas audit. Hal ini mengindikasikan bahwa semakin tinggi tingkat *Due professional care* yang dimiliki oleh seorang auditor maka akan meningkatkan hasil pemeriksaan audit atas laporan keuangan. Motivasi auditor berpengaruh positif terhadap kualitas audit. Hal ini mengindikasikan bahwa dengan motivasi yang tinggi dapat meningkatkan kepercayaan dari seorang auditor, sehingga mampu menghasilkan laporan audit keuangan yang berkualitas. *Time budget pressure* berpengaruh positif terhadap kualitas audit. Hal ini mengindikasikan bahwa semakin baik *Time budget pressure* yang dimiliki oleh seorang auditor maka kualitas audit yang dihasilkan juga akan semakin baik.

Kata kunci : *Due professional care*, Motivasi Auditor, *Time budget pressure* , dan Kualitas Audit.

## ABSTRACT

The purpose of this research is to test (a) the influence of due professional care to the audit quality, (b) the influence of auditor motivation to the audit quality, and (c) the influence of time budget pressure to the audit quality.

The respondents are 60 auditors which are in the office and have not done field duties in BPK RI East Java Province yet. The sample collection technique has been done by using purposive sampling. The data has been processed by using the consideration of respondent which have position as partner, junior, and audit senior which has the position at least 1 years of service. The analysis technique has been done by using multiple linear regressions.

The result of the research shows that Due Professional care has positive influence to the audit quality. It indicates that when the level of due professional care has been owned by auditors is getting higher; the result of audit inspection of the financial statement is getting high as well. The auditor motivation has positive influence to the audit quality. It indicates that high motivation can increase the confidence of an auditor, so it can generate qualified financial audit statement. The time budget pressure has positive influence to the audit quality. It indicates that when the time budget pressure which is owned by an auditor is getting better, the audit quality which will be generated is getting better as well.

**Keywords:** *Due Professional Care, Auditor Motivation, Time Budget Pressure and Audit Quality.*